

# Annual Financial Report



Indiana State Board of Accounts

2022

HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Hamilton County

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Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**Hamilton County Solid Waste Management District, Hamilton County, Indiana**  
**Annual Financial Report - 2022**  
**Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
<b>Governmental Activities</b>	1053	Solid Waste Management Fund	\$2,804,553.65	\$1,502,214.14	\$1,339,624.59	\$2,967,143.20
	1054	Levy Excess Fund	\$221.47	\$0.00	\$0.00	\$221.47
	1055	Rainy Day Fund	\$299,140.91	\$0.00	\$0.00	\$299,140.91
	<b>GRAND TOTAL</b>		<b>\$3,103,916.03</b>	<b>\$1,502,214.14</b>	<b>\$1,339,624.59</b>	<b>\$3,266,505.58</b>

# Hamilton County Solid Waste Management District, Hamilton County, Indiana

## Detailed Receipts - 2022

Governmental Activities	Solid Waste Management Fund	General Property Taxes	\$710,862.45
		Vehicle/Aircraft Excise Tax Distribution	\$59,527.87
		Local Income Tax (LIT) Certified Shares	\$635,764.00
		<b>Total Taxes and Intergovernmental</b>	<b>\$1,406,154.32</b>
		Other Charges for Services, Sales, and Fees/R423 - 1053	\$71,900.00
		<b>Total Charges for Services</b>	<b>\$71,900.00</b>
		Earnings on Investments and Deposits	\$1,610.86
		Sale of Capital Assets	\$14,089.02
		Refunds and Reimbursements	\$8,459.94
		<b>Total Other Receipts</b>	<b>\$24,159.82</b>
		<b>Total Solid Waste Management Fund</b>	<b>\$1,502,214.14</b>
<b>Total Governmental Activities</b>			<b>\$1,502,214.14</b>

**Hamilton County Solid Waste Management District, Hamilton County, Indiana  
Disbursements by Fund - 2022**

Governmental Activities	Solid Waste Management Fund	Salaries and Wages	\$463,929.38
		Other Personal Services	\$1,105.00
		Employee Benefits	\$255,316.38
		<b>Total Personal Services</b>	<b>\$720,350.76</b>
		Office Supplies	\$199.67
		Operating Supplies	\$43,927.84
		Repair and Maintenance Supplies	\$1,237.81
		<b>Total Supplies</b>	<b>\$45,365.32</b>
		Professional Services	\$382,513.11
		Communication and Transportation	\$530.39
		Printing and Advertising	\$161.78
		Insurance	\$124,785.90
		Utility Services	\$16,081.90
		Repairs and Maintenance	\$4,981.59
		Rentals	\$31,056.18
		Other Services and Charges	\$79.06
		<b>Total Services and Charges</b>	<b>\$560,189.91</b>
		Machinery, Equipment, and Vehicles	\$13,718.60
		<b>Total Capital Outlays</b>	<b>\$13,718.60</b>
		<b>Total Solid Waste Management Fund</b>	<b>\$1,339,624.59</b>
<b>Total Governmental Activities</b>		<b>\$1,339,624.59</b>	

Hamilton County Solid Waste Management District, Hamilton County, Indiana  
Fund Type Schedule 2022

Fund Type	Local Fund	Standard Fund	Grant Related
1 - General Fund	1053 - Solid Waste Management Fund	General	N
2 - Special Revenue	1054 - Levy Excess Fund	Levy Excess	N
12 - Other	1055 - Rainy Day Fund	Rainy Day	N



**Hamilton County Solid Waste Management District, Hamilton County, Indiana**  
**Deficit Fund Balances - 2022**

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Total deficit fund balances		

**Hamilton County Solid Waste Management District, Hamilton County, Indiana  
Transfers - 2022**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Total Transfers Out		Total Transfers In	

**Hamilton County Solid Waste Management District, Hamilton County, Indiana  
Capital Assets 2022**

Government or Enterprise		Beginning Balance as of January 1, 2022	Additions	Reductions	Ending Balance as of December 31, 2022
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	-	-	-	-
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$181,136.78	-	\$23,969.00	\$157,167.78
	Books and Other	-	-	-	-
	<b>Total</b>	<b>\$181,136.78</b>	-	<b>\$23,969.00</b>	<b>\$157,167.78</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$91,135.00	\$13,190.78	\$23,969.00	\$80,356.78
	Books and Other	-	-	-	-
	<b>Total</b>	<b>\$91,135.00</b>	<b>\$13,190.78</b>	<b>\$23,969.00</b>	<b>\$80,356.78</b>



**Hamilton County Solid Waste Management District, Hamilton County, Indiana  
Accounts Payable/Receivable Statement - 2022**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$33,887.47	\$0.00

**Hamilton County Solid Waste Management District, Hamilton County, Indiana  
Pensions - 2022**

<b>1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.</b>	<b>YES</b>	<b>NO</b>
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
<b>2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?</b>		X